



**To be used only if your Federal AGI is more than \$132,950 OR
if Federal AGI is more than \$66,475 when claiming married filing separately.**

This worksheet will compute the amount of itemized deductions to enter on line 39 of the IA 1040. Married filing separate returns (filing status 3 or 4) need to prorate their itemized deductions on line 39 in the ratio of each spouse's net income on line 26 of the IA 1040 to the total net income of both spouses. If you did not complete Federal Schedule A, fill out the worksheet below, as if you did itemize on your Federal return.

NOTE: Deduct from lines 1, 2 and 4 below the amount of health insurance from line 18 of the IA 1040 that was deducted on Federal Schedule A.

1. Enter the allowable Federal itemized deductions as shown on line 36 of the Federal 1040. 1. _____
2. Add the amounts on Federal Schedule A, lines 4, 13, 19, plus any gambling losses and casualty or theft losses included on line 27 and enter here. 2. _____
3. Subtract line 2 from line 1. 3. _____
4. Add the amounts on Federal Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 and enter here. 4. _____
5. Subtract line 2 from line 4. 5. _____
6. Divide line 3 by line 5 and enter the percentage here. 6. _____ %
7. Enter the amount of Iowa income tax that is included in line 5 of the Federal Schedule A. 7. _____
8. Multiply line 7 by the percent on line 6. 8. _____
9. Subtract line 8 from line 1. Enter this amount on line 39 of the IA 1040. 9. _____

**Keep this worksheet with your tax records.
DO NOT send it with your tax return.**